

No. 459, S.

Published  
June 7, 1963.

#### CHAPTER 83

AN ACT to amend 77.64 (1) (c) ; and to create 77.67, 77.68 and 77.69 of the statutes, relating to the correction of errors in property tax credits granted under 77.63 and 77.64.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 77.64 (1) (c) of the statutes is amended to read:

77.64 (1) (c) On or before February 1, 1963, and annually thereafter, the department of taxation shall certify to the department of administration the amount to be remitted to the treasurers of each taxation district. The amount certified shall be the amount referred to in par. (b). *If the local clerk fails to meet the January 15 deadline set in par. (a) and as result the department of taxation cannot meet the February 1 roll certification requirement by this subsection it may prepare additional certification rolls within the period of time provided for the correction of errors under s. 77.68 (1).*

SECTION 2. 77.67, 77.68 and 77.69 of the statutes are created to read:

77.67 OVERPAYMENT OF PROPERTY TAX CREDITS. (1) PERSONAL PROPERTY TAX CREDIT. When a taxation district has received an over-

payment of tax credit under s. 77.64, either before or after the enactment of this section, the excess shall be a direct claim by the state against the taxation district and if not paid on demand it shall be certified as a special charge in the next following secretary of state's apportionment of state taxes and charges.

(2) **EXCESS CREDIT TO TAXPAYER.** When a taxpayer has received an excess credit under either s. 77.63 or 77.64 or both the taxation district shall collect the excess from the taxpayer who received it. The excess shall be a direct claim by the taxation district and if not paid on demand may be collected in an action for debt by the taxation district or it may deduct such excess from the credits to which such taxpayer would otherwise be entitled in the next tax roll. Where the excess credit was under s. 77.63 the clerk shall add such excess to the tax credit certified by the department on the next December 1 and distribute the total according to s. 77.63 (3) (b).

**77.68 UNDERPAYMENT OF CREDITS.** (1) **PERSONAL PROPERTY TAX CREDIT.** When a taxation district has received an underpayment of tax credit as a result of a palpable error or misclassification of personal property of taxpayers entitled to credit under s. 77.64, either before or after enactment of this section, the department of taxation shall prepare additional certification rolls to correct such errors of misclassification for all claims filed by June 15 following the distribution in which it was entitled to a credit under s. 77.64 (1) (c). The additional certifications shall be charged to s. 20.552 (56). If June 15 falls on a Saturday or Sunday, the next secular or business day shall be the final date. Any correction claim which is delivered to the department by U. S. mail shall be considered timely filed if the envelope in which it is mailed is properly addressed with postage duly prepaid which envelope is postmarked before midnight of the final date, provided such claim is actually received in the office of the department within 5 days of the final date.

(2) **UNDERPAYMENT OF CREDIT TO TAXPAYER.** (a) When a taxpayer is undercredited with a tax credit due from s. 77.64 the treasurer shall pay such taxpayer for such shortage in credit if the tax has been paid in full. If the tax has not been paid in full the clerk shall issue an order check to the treasurer then in possession of the tax roll who shall apply such amount as payment on the taxes due.

(b) If the credit under s. 77.63 was understated the treasurer shall pay such taxpayer the amount of the understatement if the tax has been paid in full. If the tax has not been paid in full the clerk shall issue an order check to the treasurer then in possession of the tax roll who shall apply such amount as payment on the taxes due. The next December 1 certification under s. 77.63 (3) shall be reduced by the clerk for such payments or credits and the balance then remaining shall be distributed in accordance with s. 77.63 (3) (b).

**77.69 OMITTED PROPERTY.** Property entitled to credit under s. 77.63 or 77.64 but omitted from the assessment roll shall be taxed according to s. 70.44 at the rate prevailing in the year of omission but shall receive the same state credit as other like property receives in the year in which it is placed on the tax roll. This section shall first be effective as to credits that would have been granted had the property not been omitted from the May 1, 1962 assessment roll.

**SECTION 3.** This bill is declared to be an emergency appropriation bill recommended by the joint committee on finance in accordance with section 16.47 (2) of the statutes.

Approved May 29, 1963.